

EXHIBIT K

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December 13, 2007

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VIA FEDERAL EXPRESS

Vilia B Hayes, Esq.
Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, N.Y. 10004-1482

Re: Fei v. West LB AG, 07 Civ. 8785 (HB)

Dear Ms. Hayes:

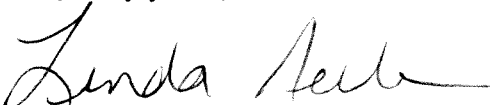
We are writing in response to Ned Bassen's letter dated November 30, 2007. Enclosed is a package from Philip Fei with all documents related to West LB in his possession. It is our understanding that Mr. Fei has included a document log in the package itemizing the enclosed documents. Mr. Fei has not retained any copies of these documents. As you already know, Mr. Fei does have emails related to West LB in his hotmail account. Pursuant to your request and in accordance with Mr. Fei's litigation obligations, Mr. Fei has not deleted or altered any of these emails. He will continue to preserve them. Mr. Fei's compliance with Mr. Bassen's requests is not to be construed in any way as an admission that his possession of WestLB related information or materials has been improper.

With respect to Outten & Golden LLP, we have neither looked at the documents in the package nor retained any copies. Although the package was sealed when Mr. Fei sent it to our office, one of the secretaries opened it. No attorney at our office, however, looked at the contents of the package.

Vilia B Hayes, Esq.
December 13, 2007
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Finally, as you are already aware, West LB must undertake efforts to preserve from spoliation all of these documents and any other documents, electronic and otherwise, that relate to Mr. Fei and his claims.

Very truly yours,



Linda A. Neilan

Enclosures

cc: Philip Fei (without enclosures)
Jack A. Raisner, Esq. (without enclosures)